



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

CC:DOM:IT&A:3SKassell
PLR-118023-99
UIL-170.03-00

Number: **INFO 2000-0130**
Release Date: 9/30/2000

[REDACTED]

[REDACTED]

Dear [REDACTED]

This is to inform you that we decline to rule on your private ruling request dated March 1, 1999, submitted on behalf of [REDACTED].

Section 7.01 of Rev. Proc. 2000-1, 2000-1 I.R.B. 21, provides that the Service may decline to issue a letter ruling in certain areas because of the factual nature of the problem involved or when appropriate in the interest of sound tax administration. You ask us to rule on whether taxpayer may take charitable contribution deductions under §§ 170, 2055, and 2522 of the Internal Revenue Code. As we have explained to you, a charitable contribution deduction is not allowed where the contribution serves a limited private purpose rather than a public purpose. Because in this case the size of the class of descendants of taxpayer's ancestors qualifying for scholarships cannot be determined, we cannot ascertain whether or not taxpayer's contribution serves a limited private purpose. Therefore, we decline to rule.

Section 15.10(2) of Rev. Proc. 2000-1 permits the user fee to be refunded where the Service declines to rule. Accordingly, this case will be closed, and your user fee will be refunded to you.

If you have any further questions, please call Susan Kassell (# [REDACTED]) of this office at (202) 622-4930.

Sincerely yours,

Assistant Chief Counsel
(Income Tax & Accounting)

By: _____
Karin G. Gross
Senior Technician Reviewer
Branch 3

cc: [REDACTED]